

**What is claim d is:**

1. A heat radiating sheet comprising:  
a flexible heat absorbing layer having heat conductivity;  
a flexible heat radiating film formed on the front surface of the heat absorbing layer and having the effect of radiating infrared rays;  
and  
an adhesive layer consisting of a heat conductive adhesive agent and formed on the rear surface of the heat absorbing layer, wherein the heat radiating sheet has flexibility.
2. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating a liquid containing silicon oxide and aluminum oxide.
3. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating an emulsion compound containing kaolin.
4. A heat radiating sheet according to claim 1, wherein the heat absorbing layer is a metal thin film.
5. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating a liquid containing silicon oxide and aluminum oxide, and  
the heat absorbing layer is a metal thin film.
6. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating an emulsion compound containing kaolin, and  
the heat absorbing layer is a metal thin film.